

State of California

Franchise Tax Board-Legislative Services Bureau
PO Box 1468
Sacramento, CA 95812-1468

Telephone: (916)845-4326
ATSS: 468-4326
FAX: (916)845-5472

Legislative Change No.

00-25

Bill Number: AB 1784

Author: Lempert, et. Al. Chapter Number: 00-618

Laws Affecting Franchise Tax Board:

Section 65004 of the Revenue and Taxation Code.

Date Filed with the Secretary of the State: 09/24/2000

SUBJECT: California Internet Tax Freedom Act/Extends Repeal Date to
January 1, 2005.

Assembly Bill 1784 (Lempert, et. Al.), as enacted on September 24, 2000, made the following changes to California law:

Section 65004 of the Revenue and Taxation Code is amended.

This act would have extended the expiration date of the California Internet Tax Freedom Act to January 1, 2005, extending the moratorium against specified Internet taxes for three years.

This act would have been effective on January 1, 2001. However, this act is tied to AB 2412 and becomes operative only if AB 2412 is enacted and becomes effective on or after January 1, 2001. **Since the Governor vetoed AB 2412 on September 24, 2000, this act will not become operative.** Thus, the California Internet Tax Freedom Act will become inoperative on January 1, 2002.

This act will not require any reports by the department to the Legislature.

Bureau Director

Johnnie Lou Rosas

Date

October 18, 2000